



Ohio Revised Code

Section 5753.08 Liability for unpaid taxes.

Effective: [March 23, 2022](#)

Legislation: [House Bill 29](#)

If a taxpayer who is liable for the tax levied under section 5753.02 or 5753.021 of the Revised Code sells a casino facility or sports gaming facility, disposes of a casino facility or sports gaming facility in any manner other than in the regular course of business, or quits the casino gaming or sports gaming business, any tax owed by that person becomes immediately due and payable, and the person shall pay the tax due, including any applicable penalties and interest. The person's successor shall withhold a sufficient amount of the purchase money to cover the amounts due and unpaid until the predecessor produces a receipt from the tax commissioner showing that the amounts due have been paid or a certificate indicating that no taxes are due. If the successor fails to withhold purchase money, the successor is personally liable, up to the purchase money amount, for amounts that were unpaid during the operation of the business by the predecessor.
